

Quarterly Summary of Federal, State, and Local Tax Revenue



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Tax collections of Federal, State, and local governments totaled \$961.0 billion during the 12 months ended with December 1987, an increase of 11.3 percent from the amount collected during the 12 months ended December 1986. Federal tax collections were \$548.0 billion, up 14.1 percent during this period. State tax collections totaled \$255.4 billion, up 8.8 percent this period, and local government taxes amounted to \$157.6 billion, an increase of 6.0 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1987 and December 1986.

During the fourth quarter of calendar 1987, collections of Federal, State, and local taxes amounted to \$243.1 billion. Compared to the corresponding quarter of 1986, this is an increase of \$16.0 billion or 7.0 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-

imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1987 these Federal "taxes" amounted to \$68.5 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1987 and 1986

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1987	1986	
Total	\$961,022	863,530	11.3
Individual income	484,497	431,197	12.4
Corporation net income.....	110,248	87,651	25.8
Property.....	123,323	116,527	10.1
Customs, general sales and gross receipts	114,615	106,419	7.7
Motor fuel.....	28,463	27,260	4.4
Tobacco product sales.....	9,976	9,599	3.9
Alcoholic beverage sales.....	9,548	9,196	3.8
All other.....	80,352	75,681	6.2

Note: Because of rounding, detail may not add to totals.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1986* and *State Government Finances in 1986*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1985-86*.

Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1983, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter 1987 and Prior Periods**
(Millions of dollars)

Period		Level of tax-imposing government			Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS												
1987:												
4TH QUARTER	243,132	130,076	113,056	115,384	26,255	41,813	29,564	7,270	2,480	2,216	18,150	
3D QUARTER	233,396	139,171	94,225	118,363	29,189	26,425	28,399	7,460	2,745	2,575	18,240	
2D QUARTER	267,445	162,845	104,600	146,774	31,598	23,913	29,424	7,037	2,449	2,332	23,918	
1ST QUARTER	217,049	115,891	101,158	103,976	23,206	31,172	27,228	6,696	2,302	2,425	20,044	
1986:												
4TH QUARTER	227,132	121,370	105,762	108,208	23,081	39,753	28,701	6,968	2,286	2,230	17,905	
3D QUARTER	212,925	125,246	87,679	112,446	20,284	25,033	26,538	6,879	2,595	2,211	16,939	
2D QUARTER	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020	
1ST QUARTER	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817	
1985:												
4TH QUARTER	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232	
3D QUARTER	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682	
2D QUARTER	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169	
1ST QUARTER	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222	
1984:												
4TH QUARTER	196,250	106,389	89,861	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383	
3D QUARTER	187,859	110,763	77,096	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164	
2D QUARTER	197,147	112,868	84,279	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365	
1ST QUARTER	175,418	93,351	82,067	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291	
1983:												
4TH QUARTER	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395	
3D QUARTER	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116	
2D QUARTER	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648	
1ST QUARTER	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909	
12 MONTHS ENDING												
DECEMBER 1987	961,022	547,983	413,039	484,497	110,248	123,323	114,615	28,463	9,976	9,548	80,352	
SEPTEMBER 1987	945,022	539,277	405,745	477,321	107,074	121,263	111,752	28,161	9,781	9,562	80,107	
JUNE 1987	924,551	525,352	399,199	471,404	98,169	119,871	109,891	27,580	9,632	9,198	78,806	
MARCH 1987	880,192	489,565	390,627	437,007	94,251	119,244	107,434	27,501	9,561	9,286	75,908	
DECEMBER 1986	863,530	480,118	383,412	431,197	87,651	116,527	106,419	27,260	9,599	9,196	75,681	
SEPTEMBER 1986	847,599	471,898	375,701	423,957	83,439	113,324	105,135	26,492	9,318	8,926	77,008	
JUNE 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751	
MARCH 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900	
DECEMBER 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305	
SEPTEMBER 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456	
JUNE 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938	
MARCH 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245	
DECEMBER 1984	754,533	423,371	331,162	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203	
SEPTEMBER 1984	739,369	414,829	324,540	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215	
JUNE 1984	724,146	405,848	318,298	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167	
MARCH 1984	706,096	396,252	309,844	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450	
DECEMBER 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068	
SEPTEMBER 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662	
JUNE 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515	
MARCH 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649	

Note: Because of rounding, detail may not add to totals.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1987 and Prior Periods
 (Millions of dollars)

Period		Level of tax-imposing government			Type of tax								All other
		Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	
QUARTERS													
1987:													
4TH QUARTER	113,056	62,020	51,036	21,379	4,985	41,813	25,615	4,285	1,255	836	2,242		10,646
3D QUARTER	94,225	59,076	35,149	19,792	4,759	26,425	24,307	4,394	1,245	887	2,312		10,104
2D QUARTER	104,600	72,090	32,510	25,128	7,592	23,913	25,302	4,145	1,242	889	2,722		13,667
1ST QUARTER	101,158	62,257	38,901	20,465	5,696	31,172	23,797	3,749	1,118	812	2,509		11,840
1986:													
4TH QUARTER	105,762	58,028	47,734	19,379	5,100	39,753	23,208	3,921	1,240	839	2,131		10,191
3D QUARTER	87,679	54,810	32,869	18,119	4,387	25,033	22,703	4,060	1,216	824	2,048		9,289
2nd QUARTER	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515		12,944
1st QUARTER	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325		11,438
1985:													
4TH QUARTER	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927		9,997
3D QUARTER	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941		9,575
2D QUARTER	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404		12,668
1ST QUARTER	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142		10,553
1984:													
4TH QUARTER	89,861	50,130	39,731	16,279	3,828	32,734	20,632	3,385	1,140	829	1,739		9,295
3D QUARTER	77,096	48,705	28,391	16,253	3,886	21,565	19,566	3,359	1,126	776	1,750		8,815
2D QUARTER	84,279	58,233	26,046	18,519	6,171	20,213	20,236	3,187	1,109	831	2,096		11,917
1ST QUARTER	82,067	49,239	32,828	16,460	4,004	25,831	19,528	3,120	1,037	777	2,069		9,241
1983:													
4TH QUARTER	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531		8,251
3D QUARTER	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596		8,008
2D QUARTER	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996		10,978
1ST QUARTER	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853		8,853
12 MONTHS ENDING													
DECEMBER 1987	413,039	255,443	157,596	86,764	23,032	123,323	99,021	16,573	4,860	3,424	9,785		46,257
SEPTEMBER 1987	405,745	251,451	154,294	84,764	23,147	121,263	96,614	16,209	4,845	3,427	9,674		45,802
JUNE 1987	399,199	247,185	152,014	83,091	22,775	119,871	95,010	15,875	4,816	3,364	9,410		44,987
MARCH 1987	390,627	239,731	150,896	78,990	22,032	119,244	93,362	15,386	4,786	3,360	9,203		44,264
DECEMBER 1986	383,412	234,722	148,690	76,732	21,384	116,527	92,672	15,136	4,762	3,318	9,019		43,862
SEPTEMBER 1986	375,701	230,785	144,916	74,998	20,295	113,324	91,715	14,851	4,710	3,325	8,815		43,668
JUNE 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708		43,954
MARCH 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597		43,678
DECEMBER 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414		42,793
SEPTEMBER 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226		42,091
JUNE 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035		41,331
MARCH 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727		40,580
DECEMBER 1984	331,162	206,210	126,916	67,290	16,416	100,343	79,962	13,051	4,294	3,097	7,441		39,268
SEPTEMBER 1984	324,540	201,728	124,776	66,101	16,225	98,984	77,683	12,747	4,276	3,067	7,233		38,224
JUNE 1984	318,298	196,520	123,742	64,342	15,597	98,251	75,801	12,555	4,243	3,013	7,079		37,417
MARCH 1984	309,844	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,268	3,034	7,090		36,478
DECEMBER 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976		36,090
SEPTEMBER 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872		35,835
JUNE 1983	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763		35,580
MARCH 1983	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659		34,957

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1985-86. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitation."

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1987 and Prior Periods
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1987:											
4TH QUARTER.....	130,076	94,005	21,270	3,949	2,985	1,225	1,380	1,360	1,223	1,765	914
3D QUARTER.....	139,171	98,571	24,430	4,092	3,066	1,500	1,688	1,338	1,017	1,845	1,624
2D QUARTER.....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER.....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4TH QUARTER.....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER.....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER.....	127,058	91,350	20,831	3,313	3,302	1,168	1,535	1,213	940	1,880	1,528
1st QUARTER.....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4th QUARTER.....	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER.....	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER.....	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER.....	105,080	76,875	12,949	2,953	2,935	3,1602	1,239	1,170	1,703	1,539	2,115
1984:											
4TH QUARTER.....	106,389	77,470	13,590	3,079	2,878	726	1,297	1,169	3,680	1,546	954
3D QUARTER.....	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER.....	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER.....	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4TH QUARTER.....	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3D QUARTER.....	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2D QUARTER.....	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1ST QUARTER.....	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
12 MONTHS ENDING											
DECEMBER 1987.....	547,983	397,733	87,216	15,594	11,890	5,116	6,124	5,346	4,718	7,428	6,818
SEPTEMBER 1987.....	538,231	392,556	83,927	14,763	11,812	4,577	5,730	5,437	5,126	7,493	6,810
JUNE 1987.....	524,977	388,313	75,394	14,506	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987.....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986.....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986.....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986.....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986.....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985.....	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985.....	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985.....	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985.....	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984.....	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984.....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
JUNE 1984.....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984.....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
DECEMBER 1983.....	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
SEPTEMBER 1983.....	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
JUNE 1983.....	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
MARCH 1983.....	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made with specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1987 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December						
		1987	1986	Percent change			1987	1986	Percent change				
ALABAMA													
JEFFERSON COUNTY.....	671,197	157.8	150.8	4.6	ILLINOIS								
MOBILE COUNTY.....	364,379	52.5	52.7	-4	COOK COUNTY.....	5,253,190	3647.2	3403.2	7.2				
ARIZONA													
MARICOPA COUNTY.....	1,508,030	(NA)	887.0	(NA)	DU PAGE COUNTY.....	658,177	574.3	543.7	5.6				
PIMA COUNTY.....	531,263	341.2	308.4	10.7	KANE COUNTY.....	278,405	157.9	146.3	7.9				
ARKANSAS													
PULASKI COUNTY.....	340,613	90.6	101.7	-10.9	LAKE COUNTY.....	440,372	365.0	333.8	9.4				
CALIFORNIA													
ALAMEDA COUNTY.....	1,105,379	519.4	(NA)	(NA)	ST CLAIR COUNTY.....	265,469	(NA)	45.3	(NA)				
CONTRA COSTA COUNTY....	657,252	495.8	457.1	8.5	WILL COUNTY.....	324,460	(NA)	181.3	(NA)				
FRESNO COUNTY.....	515,013	232.8	219.5	6.1	INDIANA								
KERN COUNTY.....	403,089	346.9	346.1	.2	ALLEN COUNTY.....	294,335	139.3	122.6	13.6				
LOS ANGELES COUNTY.....	7,477,657	3725.4	3248.3	14.7	LAKE COUNTY.....	522,965	291.0	447.9	-34.0				
MONTEREY COUNTY.....	290,444	(NA)	(NA)	(NA)	MARION COUNTY.....	765,233	(NA)	(NA)	(NA)				
ORANGE COUNTY.....	1,931,570	1264.0	1125.9	12.3	INDIANA								
RIVERSIDE COUNTY.....	663,923	(NA)	430.6	(NA)	ALLEN COUNTY.....	294,335	139.3	122.6	13.6				
SACRAMENTO COUNTY.....	783,381	322.3	319.5	.9	LAKE COUNTY.....	522,965	291.0	447.9	-34.0				
SAN BERNARDINO COUNTY.....	893,157	(NA)	422.6	(NA)	MARION COUNTY.....	765,233	(NA)	(NA)	(NA)				
SAN DIEGO COUNTY.....	1,861,846	1048.5	936.6	12.0	INDIANA								
SAN FRANCISCO COUNTY.....	678,974	431.7	412.5	4.7	ALLEN COUNTY.....	294,335	139.3	122.6	13.6				
SAN JOAQUIN COUNTY.....	347,342	170.9	149.8	14.1	LAKE COUNTY.....	522,965	291.0	447.9	-34.0				
SAN MATEO COUNTY.....	588,164	(NA)	(NA)	(NA)	MARION COUNTY.....	765,233	(NA)	(NA)	(NA)				
SANTA BARBARA COUNTY.....	298,660	173.2	163.5	5.9	INDIANA								
SANTA CLARA COUNTY.....	1,295,071	930.7	879.3	5.8	ALLEN COUNTY.....	294,335	139.3	122.6	13.6				
VENTURA COUNTY.....	529,899	(NA)	(NA)	(NA)	LAKE COUNTY.....	522,965	291.0	447.9	-34.0				
COLORADO													
DENVER COUNTY.....	491,396	(NA)	282.7	(NA)	ANNE ARUNDEL COUNTY....	370,775	200.8	182.0	10.3				
EL PASO COUNTY.....	309,424	179.3	159.0	12.8	BALTIMORE CITY.....	786,775	308.7	279.5	10.5				
JEFFERSON COUNTY.....	371,741	236.5	218.0	8.4	BALTIMORE COUNTY.....	655,615	389.7	335.2	16.2				
CONNECTICUT													
FAIRFIELD COUNTY.....	807,143	921.2	811.4	13.5	MONTGOMERY COUNTY....	579,053	(NA)	505.7	(NA)				
HARTFORD COUNTY.....	807,766	788.6	702.9	12.2	PRINCE GEORGES COUNTY...	665,071	326.4	292.9	11.5				
NEW HAVEN COUNTY.....	761,337	596.8	570.5	4.6	MASSACHUSETTS								
DELAWARE													
NEW CASTLE COUNTY.....	398,115	129.7	126.7	2.4	BRISTOL COUNTY.....	474,641	220.4	198.8	10.9				
DIST. OF COLUMBIA.....					ESSEX COUNTY.....	633,632	416.8	373.5	11.5				
WASHINGTON, DC.....	637,651	456.6	507.5	-10.0	HAMPDEN COUNTY.....	443,018	(NA)	179.5	(NA)				
FLORIDA					MIDDLESEX COUNTY.....	1,367,034	1075.2	1010.0	6.5				
BROWARD COUNTY.....	1,014,043	739.9	733.1	.9	NORFOLK COUNTY.....	606,587	420.9	402.9	4.5				
DADE COUNTY.....	1,625,979	1166.8	1070.1	9.0	PLYMOUTH COUNTY.....	405,437	229.1	218.6	4.8				
DUVAL COUNTY.....	570,981	(NA)	194.9	(NA)	SUFFOLK COUNTY.....	650,142	454.2	459.9	-1.2				
HILLSBOROUGH COUNTY.....	646,960	490.6	455.5	215.5	WORCESTER COUNTY.....	646,352	298.3	295.9	.8				
ORANGE COUNTY.....	471,660	335.8	309.6	8.5	MISSOURI								
PALM BEACH COUNTY.....	573,125	(NA)	587.0	(NA)	GENESEE COUNTY.....	450,449	287.6	303.5	-5.2				
PINELLAS COUNTY.....	728,409	(NA)	363.7	(NA)	INGHAM COUNTY.....	272,437	170.7	156.0	9.4				
POLK COUNTY.....	321,652	122.5	116.5	5.2	KENT COUNTY.....	444,506	285.2	264.0	8.0				
GEORGIA					MACOMB COUNTY.....	694,600	547.9	532.1	3.0				
DE KALB COUNTY.....	483,024	327.6	278.0	17.9	OAKLAND COUNTY.....	1,011,793	1069.9	973.1	9.9				
FULTON COUNTY.....	589,904	571.8	487.6	17.3	WASHTENAW COUNTY.....	264,748	243.9	235.2	3.7				
HAWAII					WAYNE COUNTY.....	2,337,240	1294.6	1277.4	1.3				
HONOLULU COUNTY.....	762,874	254.2	252.0	.9	MINNESOTA								
ILLINOIS													
INDIANA													
KANSAS													
KENTUCKY													
Louisiana													
MARYLAND													
Massachusetts													
Michigan													
Mississippi													
Missouri													
Montana													
Nebraska													
Nevada													
New Hampshire													
New Jersey													
New Mexico													
New York													
Pennsylvania													
Rhode Island													
Tennessee													
Vermont													
Virginia													
Washington													
West Virginia													
Wisconsin													

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1987 and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December		
		1987	1986	Percent change			1987	1986	Percent change
NEBRASKA									
DOUGLAS COUNTY	397,884	272.7	252.1	8.2	PENNSYLVANIA				
NEVADA					ALLEGHENY COUNTY	1,450,085	672.9	653.5	3.0
CLARK COUNTY	461,816	136.6	132.7	2.9	BERKS COUNTY	312,509	97.3	90.7	7.2
NEW JERSEY					BUCKS COUNTY	479,211	313.1	288.1	8.7
BERGEN COUNTY.....	845,385	905.2	805.2	12.4	CHESTER COUNTY	316,660	92.0	88.2	4.3
BURLINGTON COUNTY	362,542	235.0	216.4	8.6	DELAWARE COUNTY	555,007	228.5	210.8	8.4
CAMDEN COUNTY	471,650	338.5	307.9	9.9	ERIE COUNTY	279,780	128.3	109.9	16.7
ESSEX COUNTY	850,451	674.0	651.1	3.5	LANCASTER COUNTY	362,346	66.5	61.8	7.6
HUDSON COUNTY	556,972	404.0	360.8	12.0	LEHIGH COUNTY	273,582	132.7	109.3	21.5
MERCER COUNTY.....	307,863	256.8	245.1	4.8	LUZERNE COUNTY	343,079	76.7	73.3	4.6
MIDDLESEX COUNTY.....	595,893	548.9	513.8	6.8	MONTGOMERY COUNTY	643,621	331.1	331.9	-2
MONMOUTH COUNTY	503,173	502.7	446.5	12.6	PHILADELPHIA COUNTY	1,688,210	530.5	505.5	4.9
MORRIS COUNTY.....	407,630	449.0	419.2	7.1	WESTMORELAND COUNTY	392,294	144.5	126.1	14.6
OCEAN COUNTY.....	346,038	350.4	308.4	13.6	YORK COUNTY	312,963	101.9	97.1	5.0
PASSAIC COUNTY	447,585	321.9	293.2	9.8	RHODE ISLAND				
UNION COUNTY	504,094	428.9	439.2	-2.3	PROVIDENCE COUNTY.....	571,349	367.8	370.9	-8
NEW MEXICO					SOUTH CAROLINA				
BERNALILLO COUNTY	419,700	(NA)	106.7	(NA)	CHARLESTON COUNTY	277,308	(NA)	99.5	(NA)
NEW YORK					GREENVILLE COUNTY	287,913	(NA)	101.1	(NA)
ALBANY COUNTY.....	285,909	167.3	145.7	14.9	RICHLAND COUNTY	267,823	(NA)	(NA)	(NA)
ERIE COUNTY.....	1,015,472	625.2	719.8	-13.1	TENNESSEE				
MONROE COUNTY	702,238	503.4	447.6	12.5	DAVIDSON COUNTY	477,811	186.3	175.8	5.9
NASSAU COUNTY	1,321,582	1727.3	1597.3	8.1	HAMILTON COUNTY	287,740	(NA)	104.5	(NA)
NEW YORK CITY.....	7,071,030	5175.6	4951.8	4.5	KNOX COUNTY	319,694	87.0	99.3	-12.4
ONEIDA COUNTY	253,466	146.0	120.8	20.9	SHELBY COUNTY	777,113	276.1	284.7	-3.0
ONONDAGA COUNTY	463,324	341.2	373.4	-8.6	TEXAS				
SUFFOLK COUNTY	1,284,231	1856.6	1726.7	7.5	BEXAR COUNTY	988,800	344.8	328.7	4.9
WESTCHESTER COUNTY.....	866,599	1185.7	1073.9	10.4	DALLAS COUNTY	1,556,549	1464.4	1224.4	19.6
NORTH CAROLINA					EL PASO COUNTY	479,899	157.5	126.1	24.8
GUILFORD COUNTY	317,154	159.0	137.6	15.5	HARRIS COUNTY	2,409,544	1847.3	1879.5	-1.7
MECKLENBURG COUNTY.....	404,270	253.5	225.0	12.7	TARRANT COUNTY	860,880	445.5	358.6	24.2
WAKE COUNTY.....	300,833	185.1	151.9	21.9	TRAVIS COUNTY	419,335	396.3	289.6	36.8
OHIO					UTAH				
CUYAHOGA COUNTY.....	1,498,295	864.4	816.9	5.8	SALT LAKE COUNTY	619,066	(NA)	327.1	(NA)
FRANKLIN COUNTY	869,109	541.5	472.9	14.5	VIRGINIA				
HAMILTON COUNTY.....	873,136	435.8	416.0	4.8	FAIRFAX COUNTY	596,901	795.9	516.3	254.2
LORAIN COUNTY	274,909	109.8	103.8	5.8	NORFOLK CITY	266,979	86.0	83.5	2.9
LUCAS COUNTY	471,741	232.9	219.2	6.3	WASHINGTON				
MAHONING COUNTY.....	289,487	88.3	81.1	8.9	KING COUNTY	1,269,749	799.7	671.2	19.2
MONTGOMERY COUNTY.....	571,697	(NA)	(NA)	(NA)	PIERCE COUNTY	485,643	221.0	179.7	22.9
STARK COUNTY	378,823	126.9	120.8	5.1	SNOHOMISH COUNTY	337,016	163.7	138.6	18.1
SUMMIT COUNTY.....	524,472	(NA)	(NA)	(NA)	SPOKANE COUNTY	341,835	117.5	110.3	6.5
OKLAHOMA					WISCONSIN				
OKLAHOMA COUNTY.....	568,933	181.8	202.9	-10.4	DANE COUNTY	323,545	293.0	266.2	10.0
TULSA COUNTY	470,593	220.3	177.9	23.8	MILWAUKEE COUNTY	964,988	748.1	704.8	6.2
OREGON					WAUKESHA COUNTY	280,326	245.2	239.8	2.2
MULTNOMAH COUNTY	562,640	(NA)	(NA)	(NA)					

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: December 1987 and Prior Periods

States	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1987 (thousand dollars)	12-month periods			4th quarter 1987 (thousand dollars)	12-month periods		
		Year ended Dec. 1987 (thousand dollars)	Percent change from—			Year end Sept. 1987	Year ended Dec. 1986	
UNITED STATES, TOTAL ²	62,019,982	255,443,714	1.6	8.8	21,167,403	82,058,476	2.5	6.9
ALABAMA	834,703	3,391,534	1.1	9.1	233,233	896,026	1.4	4.3
ALASKA	277,244	1,282,169	8.2	-6.0	(X)	(X)	(X)	(X)
ARIZONA	920,516	3,563,290	1.6	6.8	413,764	1,641,032	2.5	10.3
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	8,581,898	37,129,679	2.5	16.3	2,749,478	11,130,727	4.5	9.7
COLORADO	656,296	2,549,200	1.0	6.9	176,999	714,104	-2	-2.4
CONNECTICUT	996,554	4,361,605	.6	9.0	508,888	1,922,163	2.8	10.2
DELAWARE	216,803	1,034,286	3.0	15.7	(X)	(X)	(X)	(X)
FLORIDA	2,706,246	10,592,248	4.1	11.9	1,688,722	6,094,356	7.5	16.1
GEORGIA	1,376,838	5,549,667	3.0	9.7	449,381	1,813,536	1.2	6.7
HAWAII	460,734	1,917,584	3.9	21.7	218,096	869,039	3.6	11.7
IDAHO	209,273	837,401	1.0	6.3	76,850	301,322	.5	7.2
ILLINOIS	2,505,665	10,508,080	.6	4.9	913,558	3,353,256	-.4	-2.7
INDIANA	1,140,945	4,837,001	1.1	4.6	523,838	2,257,738	2.0	1.5
IOWA	639,176	2,722,225	-2	8.1	219,417	836,094	-.6	3.8
KANSAS	560,343	2,178,715	2.0	10.0	198,395	761,154	1.3	19.2
KENTUCKY	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOUISIANA	808,586	3,335,328	-1.8	-6.3	286,593	1,093,265	2.2	-1.6
MAINE	333,644	1,387,058	3.0	19.1	122,070	473,363	2.9	16.3
MARYLAND	1,637,875	5,786,519	8.5	18.9	381,414	1,352,610	4.0	9.1
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	2,884,902	9,892,390	.3	-1.3	782,198	2,887,375	2.1	1.6
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	513,680	1,995,080	.5	2.9	248,405	1,013,219	-.2	-.8
MISSOURI	1,002,571	4,082,023	1.6	8.4	419,726	1,653,783	.9	4.0
MONTANA	161,071	624,505	6.1	2.4	(X)	(X)	(X)	(X)
NEBRASKA	293,416	1,256,926	1.3	7.5	110,408	426,365	3.1	17.1
NEVADA	320,652	1,121,381	10.2	8.5	150,737	524,994	8.3	3.0
NEW HAMPSHIRE	132,124	562,054	6.0	15.3	(X)	(X)	(X)	(X)
NEW JERSEY	2,296,390	9,720,391	.4	11.5	787,069	3,012,445	.6	8.2
NEW MEXICO	409,043	1,664,141	.6	9.0	177,267	717,475	.4	8.7
NEW YORK ³	5,898,333	26,361,447	-.5	11.5	1,352,760	5,384,865	1.2	7.2
NORTH CAROLINA	1,668,804	6,577,940	2.6	11.5	421,622	1,547,181	3.6	8.9
NORTH DAKOTA	150,398	591,808	4.5	4.5	55,874	198,220	4.0	10.2
OHIO	2,349,849	9,763,790	2.2	9.2	786,310	3,091,414	1.6	7.0
OKLAHOMA	690,123	2,801,010	2.5	1.7	187,217	685,371	6.0	8.0
OREGON	591,947	2,373,917	1.6	19.3	(X)	(X)	(X)	(X)
PENNSYLVANIA	2,445,302	11,535,877	.5	4.8	949,677	3,697,275	1.5	7.8
RHODE ISLAND	259,966	1,083,736	.6	12.9	93,855	369,006	1.2	9.3
SOUTH CAROLINA	857,454	3,425,658	-.4	8.6	303,300	1,340,741	-2.8	11.5
SOUTH DAKOTA	113,107	427,684	3.0	5.8	53,580	206,652	.5	3.4
TENNESSEE	861,501	3,722,794	1.6	8.8	536,537	2,067,799	1.7	6.8
TEXAS	2,804,965	11,873,191	3.6	8.1	1,456,975	5,136,859	9.6	18.9
UTAH	327,590	1,401,667	.1	-12.7	85,652	482,532	-10.5	-34.9
VERMONT	146,676	595,468	1.7	14.0	33,347	119,339	4.1	17.2
VIRGINIA	1,555,634	5,918,730	3.9	16.9	296,333	1,151,701	2.1	7.5
WASHINGTON	1,627,275	5,810,810	2.7	6.4	885,716	3,376,689	1.9	4.1
WEST VIRGINIA	380,521	1,764,893	-4.6	-3.9	124,138	680,982	-11.0	4.16.2
WISCONSIN	1,521,932	5,715,136	1.1	3.0	438,197	1,688,027	1.0	6.3
WYOMING	151,917	572,082	-2.7	-14.7	40,307	147,587	1.3	-10.3
EXHIBIT: DIST. OF COLUMBIA	348,697	1,935,416	1.5	9.5	100,090	408,990	1.0	4.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1987 and Prior Periods—Con.

States	Motor fuel sales				Tobacco product sales			
	4th quarter 1987 (thousand dollars)	12-month periods			4th quarter 1987 (thousand dollars)	12-month periods		
		Year ended Dec. 1987 (thousand dollars)	Percent change from—			Year ended Dec. 1987 (thousand dollars)	Year ended Sept. 1987	Year ended Dec. 1986
UNITED STATES, TOTAL ..	4,205,040	16,260,566	2.2	9.3	1,205,390	4,660,447	.3	2.0
ALABAMA	70,854	266,715	1.5	7.5	18,967	71,706	.5	-1.3
ALASKA	8,350	30,375	-1.8	-11.0	2,322	9,308	-1.1	-5.7
ARIZONA	76,685	311,105	.4	5.8	13,442	52,342	1.3	3.0
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	315,894	1,262,636	-	2.9	61,960	251,506	-1.4	-5.5
COLORADO	71,150	297,138	-1.9	21.6	16,954	65,793	1.2	14.9
CONNECTICUT	72,806	274,474	1.4	8.6	22,169	94,525	-.5	7.3
DELAWARE	5,980	40,179	5.2	16.7	3,042	12,246	-2.1	-1.1
FLORIDA	176,295	752,860	.6	6.4	84,604	339,517	-.1	12.2
GEORGIA	103,643	401,427	2.5	3.6	23,952	91,359	1.1	-.5
HAWAII	11,430	49,298	-.3	5.7	5,417	18,692	5.1	-9.8
IDAHO	22,256	81,951	-.4	3.0	4,195	15,466	13.1	55.4
ILLINOIS	167,002	689,961	-.6	2.0	57,202	237,564	-4.1	3.1
INDIANA	92,691	385,009	-.2	4.3	29,301	96,245	11.4	28.3
IOWA	53,909	235,329	-6.2	-5.3	19,508	75,319	-1.3	-3.2
KANSAS	43,434	164,240	3.0	6.7	15,142	60,707	-.8	-3.7
KENTUCKY	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOUISIANA	87,680	366,985	-.7	-4.7	20,384	76,268	-.4	-7.2
MAINE	26,563	101,854	2.1	8.9	10,197	40,082	.7	1.0
MARYLAND	110,708	354,703	10.2	12.7	17,002	66,134	-.8	.2
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	171,173	670,762	-6.6	-5.2	56,656	233,216	-8.1	-6.3
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	60,834	189,512	15.1	24.0	13,813	50,339	-8.9	-14.6
MISSOURI	88,843	274,750	13.4	27.4	20,694	83,423	.1	1.2
MONTANA	26,712	94,828	4.3	13.8	3,140	12,154	-2.0	-4.5
NEBRASKA	41,383	163,837	1.0	5.1	10,239	37,070	2.4	6.5
NEVADA	35,710	98,052	23.3	27.6	10,596	34,386	20.7	34.2
NEW HAMPSHIRE	26,777	95,198	23.1	60.6	7,494	31,360	8.0	6.5
NEW JERSEY	80,564	338,812	-2.5	-2.9	55,510	216,576	.8	2.2
NEW MEXICO	35,164	131,729	2.7	-4.0	4,375	18,803	-2.3	16.2
NEW YORK	125,207	500,168	.4	3.2	105,459	403,768	.6	-1.5
NORTH CAROLINA	148,919	569,138	1.4	16.4	4,383	16,301	.4	-1.6
NORTH DAKOTA	16,711	58,603	2.0	20.5	4,295	12,291	11.3	5.5
OHIO	201,839	708,631	5.5	1.7	60,470	206,599	7.0	13.5
OKLAHOMA	77,394	260,216	12.1	27.5	21,830	80,149	4.2	7.3
OREGON	39,783	156,812	1.8	12.0	19,213	77,986	.9	.1
PENNSYLVANIA	167,906	653,853	-2.1	-.3	58,161	228,844	-.6	-1.2
RHODE ISLAND	16,603	50,769	-6.2	-2.1	7,722	30,610	.5	5.4
SOUTH CAROLINA	59,854	260,525	-1.6	1.6	8,364	31,047	3.0	3.4
SOUTH DAKOTA	15,950	57,135	.5	-2.9	3,694	14,692	.4	-1.5
TENNESSEE	126,644	495,635	1.2	15.3	21,770	83,089	1.6	3.1
TEXAS	370,089	1,458,104	11.6	46.9	100,792	380,097	1.8	1.2
UTAH	35,450	120,551	5.2	-7.7	6,145	20,045	-.9	22.1
VERMONT	11,699	41,698	4.9	6.6	3,102	12,254	.1	1.8
VIRGINIA	132,580	473,108	5.4	33.4	4,497	17,206	-.5	-.9
WASHINGTON	110,430	435,522	-.3	1.2	32,513	128,692	-.1	5.5
WEST VIRGINIA	46,043	169,833	3.4	7.4	8,534	34,213	.4	-3.0
WISCONSIN	123,348	444,136	4.6	20.3	33,951	135,669	2.1	6.6
WYOMING	11,901	37,088	7.0	1.1	1,018	4,098	1.1	-8.3
EXHIBIT: DIST. OF COLUMBIA	4,730	25,095	-2.1	3.6	2,079	10,368	1.4	15.8

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1987 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1987 (thousand dollars)	12-month periods			4th quarter 1987 (thousand dollars)	12-month periods		
		Year ended Dec. 1987 (thousand dollars)	Percent change from—			Year ended Dec. 1986	Year ended Sept. 1987	Year ended Dec. 1986
UNITED STATES, TOTAL ..	770,871	3,164,357	-.1	3.3	19,262,128	79,836,390	1.9	14.2
ALABAMA	26,817	96,994	-	-	256,675	1,030,534	.9	21.0
ALASKA	2,894	12,160	-2.0	-3.8	131	437	-23.2	-42.0
ARIZONA	9,974	40,465	-1.9	-1.4	222,530	800,950	3.8	8.8
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	35,215	130,234	-	.3	3,191,359	14,465,842	2.0	20.6
COLORADO	6,022	22,524	-1.0	-1.5	287,943	1,069,490	1.3	10.2
CONNECTICUT	7,613	31,726	-3.7	-.4	72,986	432,271	-4.0	22.9
DELAWARE	1,486	5,182	-.3	2.7	89,587	429,580	-2.2	8.9
FLORIDA.....	108,592	443,631	-1.4	.1	(X)	(X)	(X)	(X)
GEORGIA	29,129	119,279	1.7	4.2	596,712	2,287,526	3.6	12.9
HAWAII.....	8,934	133,066	(X)	(X)	157,889	578,262	4.5	18.6
IDAHO	2,255	10,043	.2	8.6	64,122	259,040	-1.0	-1.8
ILLINOIS	20,473	66,817	3.1	-3.3	693,563	3,116,061	1.7	13.9
INDIANA.....	9,922	44,516	-.3	7.9	348,689	1,542,228	2.9	13.9
IOWA.....	3,060	12,861	.8	-7.4	234,645	1,019,115	2.3	18.4
KANSAS	12,041	45,854	.9	1.1	174,408	681,202	3.9	15.4
KENTUCKY.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOUISIANA	12,481	50,528	-.5	-5.1	136,644	460,432	.9	1.0
MAINE.....	8,957	34,037	1.6	8.2	118,046	468,383	5.4	31.2
MARYLAND	7,340	28,580	-.2	1.6	865,909	2,623,938	16.3	31.5
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	22,426	107,077	.7	23.4	1,152,715	3,384,894	5.5	-.7
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	7,842	32,297	-.1	-7.9	92,123	316,174	2.4	16.9
MISSOURI	6,701	24,897	.5	2.7	306,809	1,289,895	2.0	11.7
MONTANA.....	3,230	13,381	-1.1	-4.6	64,074	218,205	10.3	26.0
NEBRASKA	3,886	15,776	2.7	5.1	88,131	372,397	1.2	3.7
NEVADA	3,727	14,169	7.8	7.9	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2,555	11,270	10.0	2.0	(NA)	(NA)	(NA)	(NA)
NEW JERSEY	17,442	57,062	1.6	2.7	574,555	2,666,742	-	21.1
NEW MEXICO	4,401	17,477	-.2	-2.5	74,297	262,618	2.3	97.9
NEW YORK	38,458	152,184	-.8	-1.6	2,857,862	13,696,566	-1.4	15.1
NORTH CAROLINA	34,927	134,636	2.1	2.8	729,712	2,753,176	2.5	18.8
NORTH DAKOTA	1,423	5,609	1.5	1.4	21,431	94,829	18.3	36.2
OHIO	15,883	68,354	-1.4	-1.8	739,833	3,324,920	1.4	16.5
OKLAHOMA.....	14,557	53,643	3.4	.7	171,305	687,127	.3	1.4
OREGON.....	2,619	10,731	-1.0	-2.8	399,091	1,536,317	2.2	25.5
PENNSYLVANIA	30,377	127,747	-7.6	-6.5	575,545	2,786,181	.8	5.2
RHODE ISLAND	2,699	7,625	6.8	3.0	91,933	383,524	2.8	29.4
SOUTH CAROLINA	27,918	107,498	3.8	3.7	328,690	1,077,887	4.2	14.1
SOUTH DAKOTA	2,600	8,774	15.7	34.8	(X)	(X)	(X)	(X)
TENNESSEE.....	15,590	61,671	.4	1.7	9,044	68,889	1.0	-1.3
TEXAS	78,008	320,590	-.5	-6.2	(X)	(X)	(X)	(X)
UTAH.....	2,382	7,154	8.7	-11.1	151,487	585,000	5.3	12.0
VERMONT	4,025	15,020	1.2	1.6	48,798	205,939	.8	20.7
VIRGINIA	22,639	95,042	.2	-1.0	772,030	2,677,916	6.2	19.0
WASHINGTON	25,109	102,005	-.4	-	(X)	(X)	(X)	(X)
WEST VIRGINIA	1,398	10,730	-.7	60.7	103,612	447,903	-2.0	1.6
WISCONSIN	10,132	39,462	-1.1	-3.4	588,136	2,146,583	2.0	-5.0
WYOMING	412	1,227	7.7	-9.8	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA.....	1,539	6,374	.3	-19.4	119,405	519,972	3.1	15.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1987 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1987 (thousand dollars)	12-month periods			4th quarter 1987 (thousand dollars)	12-month periods		
		Year ended Dec. 1987 (thousand dollars)	Percent change from—			Year ended Dec. 1987 (thousand dollars)	Year ended Sept. 1987	Year ended Dec. 1986
UNITED STATES, TOTAL ...	4,478,616	20,993,985	-.9	6.9	2,101,000	9,231,605	1.1	8.5
ALABAMA	30,063	164,036	1.4	5.4	51,567	110,599	31.5	27.6
ALASKA	15,041	151,995	-6.8	1260.0	3,102	14,438	-17.8	-37.5
ARIZONA	16,798	122,566	(NA)	(NA)	46,190	192,899	2.1	6.2
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	1,052,456	4,999,508	.1	24.3	255,607	1,057,265	1.8	35.8
COLORADO	21,651	112,765	4.5	1.8	18,071	73,900	2.8	4.3
CONNECTICUT	103,221	633,651	-2.7	.2	45,680	194,984	.3	33.4
DELAWARE	33,747	140,468	19.1	34.2	10,619	44,695	-1.5	5.0
FLORIDA	145,983	604,491	1.6	.8	104,517	427,480	.8	5.4
GEORGIA	72,038	459,295	.7	4.1	8,542	86,619	.9	3.3
HAWAII	12,465	80,492	3.1	47.2	4,469	18,079	1.4	5.0
IDAHO	11,403	57,618	9.7	22.9	8,500	30,019	1.5	-11.5
ILLINOIS	247,316	1,060,182	4.1	16.5	136,415	626,046	1.2	2.9
INDIANA	63,572	168,143	-22.2	-13.0	17,834	106,373	7.2	-23.6
IOWA	31,452	139,422	-11.1	-6.9	37,203	191,296	1.6	7.6
KANSAS	23,322	125,755	-6.1	-16.7	17,945	81,536	.7	2.4
KENTUCKY	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOUISIANA	36,511	165,546	-15.8	-37.8	8,884	63,127	-7.0	.2
MAINE	13,522	66,081	1.7	14.7	14,624	56,414	3.5	9.8
MARYLAND	53,023	286,200	3.7	17.0	25,670	116,962	5.3	-5.4
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	444,273	1,564,809	-9.3	-11.3	73,168	355,814	.6	6.4
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	16,216	107,546	-10.8	-14.3	19,566	59,602	-7.0	-6.3
MISSOURI	54,609	229,849	-4.7	10.4	39,773	201,671	.1	2.6
MONTANA	7,916	38,144	15.0	-27.7	5,750	31,750	-1.4	-8.1
NEBRASKA	10,105	68,619	-5.0	16.3	11,008	55,662	2.3	5.8
NEVADA	(X)	(X)	(X)	(X)	13,338	52,880	4.4	7.7
NEW HAMPSHIRE	27,313	158,909	1.2	34.2	13,353	47,767	4.2	21.2
NEW JERSEY	245,986	1,108,396	-.1	14.2	75,324	358,626	1.0	7.7
NEW MEXICO	4,796	74,405	-14.4	-26.3	10,054	49,712	-6.8	18.8
NEW YORK ³	509,284	2,237,956	1.8	8.7	125,000	495,410	.0	6.5
NORTH CAROLINA	122,513	597,184	1.9	8.5	48,542	246,510	1.7	7.3
NORTH DAKOTA	8,370	38,155	14.5	-24.9	7,520	35,571	8.0	7.7
OHIO	15,338	488,067	2.3	7.9	71,703	358,947	-.1	2.6
OKLAHOMA	9,450	84,022	8.8	-15.4	43,930	230,723	-.8	-6.4
OREGON	28,057	150,778	3.6	-2.1	53,293	192,791	3.6	7.3
PENNSYLVANIA	214,515	1,000,933	.0	-.5	98,489	449,889	-.4	1.0
RHODE ISLAND	13,747	81,291	-7.4	1.0	7,261	27,313	-.6	1.5
SOUTH CAROLINA	43,373	194,959	3.6	6.5	20,221	72,446	8.7	-3.7
SOUTH DAKOTA	6,532	20,417	.6	-20.0	10,523	42,611	21.3	58.6
TENNESSEE	61,146	318,996	3.5	17.4	22,935	148,771	.9	5.5
TEXAS	(X)	(X)	(X)	(X)	167,070	751,006	-.3	5.2
UTAH	16,436	80,027	18.0	47.8	8,427	24,372	10.1	31.5
VERMONT	7,556	40,445	-1.2	16.2	5,668	27,567	-.8	-11.5
VIRGINIA	53,212	313,769	-2.8	10.3	76,915	319,759	.6	30.2
WASHINGTON	(X)	(X)	(X)	(X)	38,663	153,258	-3.1	-.6
WEST VIRGINIA	19,709	117,347	4.7	35.8	18,887	72,485	6.9	7.0
WISCONSIN	89,680	444,293	-6.5	-11.6	33,098	165,547	.5	18.6
WYOMING	(X)	(X)	(X)	(X)	4,582	25,704	-11.3	-16.0
EXHIBIT: DIST. OF COLUMBIA	33,155	160,703	-3.5	1.1	3,969	16,950	-	-2.3

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

CONNECTICUT

Motor vehicle and operator's license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

FLORIDA

Tobacco product sales tax. Tax rate increased from 21 to 24 cents effective July 1, 1986.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

IDAHO

Tobacco product sales tax. Tax rate increased effective March 1, 1987.

INDIANA

Tobacco product sales tax. Tax rate increased effective July 1, 1987.

KANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1986.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 11 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Corporation net income tax. Basis of tax was changed effective January 1, 1987.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987.

Corporation net income tax. Basis of tax adjusted for the 1986 tax period.

MISSOURI

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987.

MONTANA

Individual income tax. A surtax was imposed on the 1987 tax liability.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 18.2 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEVADA

Motor fuel sales tax. Tax rate increased 13 to 16 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased effective July 1, 1987.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective July 1, 1987.

Corporation net income tax. Tax rate increased effective June 30, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.75 to 4.75 percent effective July 1, 1986.

Tobacco product sale tax. Tax rate increased effective and new taxes imposed on tobacco products effective July 1, 1986.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 12 to 15.5 cents per gallon effective July 15, 1986.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 15 cents per gallon.

Individual income tax. Rate increased effective for the 1987 tax year.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1987, was 13 cents per gallon.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1987.

Corporation net income tax. Various changes became effective July 1, 1987.

Motor vehicle and operators' license tax. Staggered registration began April 27, 1987

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4.125 to 5.25 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 15 cents per gallon effective January 1, 1987.

UTAH

General sales and gross receipts tax. Tax rate decreased effective July 1, 1986 through December 31, 1989.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

Corporation net income tax. Estimated tax payments began April 15, 1987.

VERMONT

Individual income tax. Tax rate increased from 24 to 25.85 percent effective for the 1987 tax year.

VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

Motor vehicle and operators' license tax. Vehicle license fees increased by \$3.00 per vehicle effective January 1987.

Motor fuel sales tax. Tax rate increased from 13.5 to 17.5 percent effective January 1, 1987.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WEST VIRGINIA

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1986.

Corporation net income tax. New franchise tax imposed July 1, 1987.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1987.

Motor vehicle and operators' license tax. Various fees changed effective October 1, 1986.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased effective April 1, 1987.

Appendix B. Social Insurance Taxes and Contributions for Fourth Quarter 1987 and Prior Periods

(Millions of dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
QUARTERS									
1987:									
4TH	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3D	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986:									
4TH	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4TH	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4TH	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4TH	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3D	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2D	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1ST	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 MONTHS ENDING									
DECEMBER 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
SEPTEMBER 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
JUNE 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
DECEMBER 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164